

Finance Committee Regular Meeting

Minutes of the April 8, 2014

Dodge County Finance Committee Chairman, Dave Frohling called the Finance Committee meeting to order at 7:30 a.m. on Tuesday April 8, 2014 in Room H & I – Auditorium of the Administration Building. Chairman Frohling took roll and the following members were present: Frohling, Borchardt, Schaefer, Adelmeyer and Gohr.

Also present: County Board Chairman Russ Kottke, Mielke, Kolp, Patti Hilker, Joyce Fiacco, Ken Kamps, Scott Smith, Tony Marchese, Jane Hooper, Brian Field, Mary Kehrmeyer and Lifke.

Julie Kolp, Finance Director certified the public notice given for this meeting complies with the requirements of Wisconsin's open meetings law.

Motion by Borchardt and 2nd by Schaefer to allow the chair to deviate from the agenda at his discretion. Motion Carried.

Motion by Borchardt and 2nd by Schaefer to approve March 3 and March 10, 2014 regular committee meeting minutes as presented. Motion Carried.

Resolution No. 14-2 Vehicle Purchase for Sheriff's Department. The Fiscal Note set forth in Resolution No. 14-2 was presented to the Finance Committee for its review and approval. The Fiscal Note sets forth a Fiscal Impact in the amount of \$0 on 2014's adopted Budget. According to Chief Deputy Sheriff Scott Smith, the Chevy Van is a replacement for the Transportation Division and 5 Ford Utility Police Interceptor vehicles are replacement for Traffic Patrol. Motion by Borchardt and 2nd by Gohr to approve the Fiscal Note as presented and to authorize and direct Finance Committee's Chairman to sign the Fiscal Note and to send Resolution No. 14-2 to the County Clerk. Motion Carried.

Joyce Fiacco, Land Resources and Parks Director appeared to present information on a Kubota ZD326P purchase request from Service Motor Company in Fond du Lac. The Kubota is a zero turn mower and was chosen based on cost, reliability, features, safety, and maintenance efficiencies. The county currently has other Kubotas and they're reported to work the best and easier to maintain. Motion by Schaefer and 2nd by Adelmeyer to approve the \$12,200 purchase of a Kubota ZD326P from Service Motor Company in Fond du Lac for Business Unit (BU) 7863 – Harnischfeger Park. Motion Carried.

Fiacco continued with a purchase request for a high speed production scanner for imaging projects. Scanned documents are used by Land Resources and Parks and Land Conservation. Scanning allows for safe archival, storage, retrieval, distribution and hardcopy output of irreplaceable original standard size historical documents, permit applications and associated documentation, site plans and field notes. According to Fiacco, this purchase wasn't included in 2014's Budget. The current scanner was purchased in 2005 and has experienced multiple service calls to maintain operations. Catastrophic failure and loss of service during a time period when the services of an intern are available and potential problems with replacing failed parts have prompted replacement consideration prior to 2015's Budget. The current scanner also isn't certified to run on newer operating systems being phased as part of the scheduled PC replacement cycle. Motion by Borchardt and 2nd by Gohr to approve the \$7,010 purchase of a high speed production scanner for BU 813 – Public Access – Housing. Motion Carried.

Smith appeared to request the purchase of SWAT team ammunition. Motion by Borchardt and 2nd by Schaefer to approve the \$9,800 purchase of ammunition for BU 2041 – SWAT and request payment authorization when vouchers received. Motion Carried.

Sheriff Ninmann presented a memorandum requesting Fund Balance transfer and appropriations for Sheriff Department's fitness equipment and Explorer Post Conference registration from Fund Balance BU 2035 – Crime Prevention. This appropriation request is less than \$3,000 giving the Finance Director

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authority to approve. Kolp approved the appropriation request to transfer \$1,100 for fitness equipment and \$1,300 for Explorer Post Conference registration fees. This information was presented as awareness for committee members.

Smith presented a memorandum requesting Fund Balance transfer and appropriation for DCI Drug Investigation School registration fee. This appropriation request is less than \$3,000 giving the Finance Director authority to approve. Kolp approved the appropriation request to transfer \$454 from Fund Balance BU 2036 – Metro Drug Investigation for DCI Drug Investigation School registration. This information was presented as awareness for committee members.

Smith presented a memorandum requesting the acceptance and appropriation of a \$200 Hilker Family donation for Honor Guard Expenditures. This appropriation request is less than \$3,000 giving the Finance Director authority to approve. Kolp approved the acceptance of the \$200 donation and appropriation of \$200 for the purchase of brass flagpoles, WI and US Flags and associated equipment in BU 2021 – Traffic Patrol. This information was presented as awareness for committee members.

Smith presented a memorandum requesting Fund Balance transfer and appropriation and authorization for payment of invoice when received for the purchase of yard signs. This appropriation request is less than \$3,000 giving the Finance Director authority to approve. Jim Mielke, Administrator approved the appropriation request to transfer \$1,900 from Fund Balance BU 2035 – Crime Prevention and payment of invoice for yard signs warning of the dangers of distracted driving/texting while operating a motor vehicle. This information was presented as awareness for committee members.

Motion by Schaefer and 2nd by Adelmeyer to approve the \$3,681.75 ID Badge purchase from SGTS, Inc for Business Unit (BU) 901 – Human Resources. Motion Carried.

Mielke presented information on the recent Moody's Investor Service rating. Mielke stated he was pleased with the reaffirmation of the previous Aa2 rating. The rating noted strengths and weaknesses of the county. According to Mielke, the strong residential base and weak commercial and manufacturing base will make it difficult for the county to raise its rating.

Mielke continued with information on the 2010 Build American Bonds (BAB) refunding. According to Mielke, the interest savings from refunding will be greater than the BAB rebate. Based on the full 35% rebate, the total anticipated savings would be \$1,073,091. A memo will be given to county board supervisors at the April County Board meeting informing them of the sale. Russ Kottke, County Board Chairman and Mielke signed the Parameter Statement allowing Ehlers to proceed with the Sale.

Julie Kolp, Finance Director presented an update on the Kronos project. Meetings are being held with Clearview, Highway and Courthouse to discuss payroll options. Currently, Clearview payroll is processed one week and Highway and Courthouse are processed the following week. Combining the payrolls to one week was discussed. Opportunities and efficiencies could be gained, however it was decided that it may be too much to take on at this point and this option was tabled for the time being. Time capturing is anticipated to be the biggest challenge of the project. A team will meet to organize the project and timeline with a go-live date of January 2015.

Kolp continued with information on the US Bank Purchase Cards. Corporation Counsel reviewed the contract and saw no particular objection. The only concern was the county's credit card limit. The contract was signed April 4, 2014. A meeting will be scheduled with Information Technology (IT) for setup and training. Analysis of workflow of invoices to Finance, Audit, Purchase Orders, and capturing Vendor information will be included in the setup process. The Credit Card policy will need to be

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reviewed and design of Purchase Cards with county logo and tax-exempt number must be completed. Implementation timeline is 6 to 8 weeks.

The County Treasurer provided committee members copies of February 14's report of working cash account and March 2014's county investment holdings for review. Patti Hilker, Treasurer updated committee members on the Hartford Savings Bank to Landmark Credit Union transition. According to Hilker, the transition went well and the switch over should be complete by the end of April. The county has been assigned a personal representative to help with the process. Regarding investments, Hilker continues to look for short-term investing options. Current option available is laddering Certificate of Deposits.

The monthly county and quarterly state sales tax remittance reports were reviewed. March 2014's remittance for January was \$346,135 compared to \$378,875 from the same period in 2013. The fiscal year remittance to date is \$1,297,949 compared to \$1,238,672.33 the same time period in 2013.

UW Extension Education Committee submitted a memorandum requesting the acceptance and appropriation of two Dodge County Farm Technology Days Committee grants in the amounts of \$500 and \$1,199. This appropriation request is less than \$3,000 giving the Finance Director authority to approve. Julie Kolp, Finance Director approved the acceptance and appropriation request of \$500 and \$1,199 from the Dodge County Farm Technology Days Committee. This information was presented as awareness for committee members.

Ken Kamps, Human Services and Health Manager of Fiscal Support appeared to present the Human Services and Health 2013 Financial overview. According to Kamps, the department ended the year better than anticipated. Overall, an estimated \$990,000 is anticipated to be turned back to the General Fund. Variance from the original anticipated turn back is due to:

- Additional reimbursement resulted from Aging and Disability Resource Center expenses originally determined not to be reimbursable by the State ending up being reimbursable by year-end.
- Additional reimbursement from Medical Cost report submissions.
- Additional revenue received from Economic Support
- Additional expense from Home Care costs.

Challenges for 2014 are expected in program evaluations and Henry Dodge Office Building operational costs. Efficiencies with having all Human Service and Health staff in the same building are anticipated.

Tony Marchese, Clearview Director of Financial Services presented the Clearview 2013 Financial overview. According to Marchese, Clearview is anticipating a turn back of \$883,000. Clearview's turn back is applied to Clearview's Fund Balance. Factors contributing to this are:

- The Marsh County Health Alliance (MCHA) program experienced less than budgeted revenues for Medicaid and Medicare payments. Intent is to more aggressively budget for Medicare in the future.
- First year of a separate budget for Individuals with Intellectual Disabilities (IID). This was a difficult process and resulted in a significant offset. Budgeting should be more representative of actual in future years.
- Northview Heights budgeted for 3 residents but averaged 1.5. Unanticipated startup costs also contributed to the budget overage.
- Brain Injury revenues were over budget. Staff and pharmacy costs were over budget due to complex resident cases. Also a lag in recouping cost resulted in a significant bad debt recording for this BU in 2013.

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According to Jane Hooper Clearview Administrator, Clearview is at or just under capacity. Full census is 140 beds. For the first time ever, Clearview has a waiting list for admissions. Brain Injury is at 25 – 28 residents with capacity for 30. Behavioral Health has a waiting list. Rehabilitation patients are coming in and planning in advance to rehab at Clearview. There are normally open beds in the IID household and they are being used for respite patients. According Hooper, Trempealeau County will be closing their facility and Dodge County is hoping to receive their residents. This should put the IID at full census.

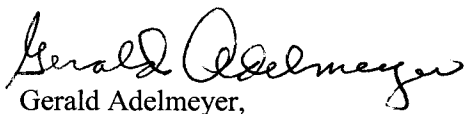
Marchese reported Clearview's beginning Fund Balance at \$3,028,844 and ending at \$3,867,392 and no 1st Quarter Bad Debt adjustments.

Brian Field, Highway Commission presented Highway's 2013 Financial overview. According to Field, beginning 2013 experienced a \$500,000 loss in snow and ice but was covered by decreased/unused project costs and unexpected Department of Transportation GTA (Governmental Transportation Aid) reimbursement. The Highway Department ended the year with a carry forward of \$1.5 million to be used for road construction. For 2014, Field would like to standardize the fleet with Mack trucks and gain efficiencies in maintenance. This has been the first time since 2008, that there has been a \$100,000 gain in equipment.

Mielke and Kolp presented 2013's General Fund overview. Despite the decreased Jail census, the General Fund anticipates a turn back. Credit goes to all departments and their efforts to make the budget work. Since there wasn't any fund balance applied to 2013's Budget and not all of the Contingent Appropriation was used, Mielke was appreciative of everyone's efforts. According to Mielke, this is another positive for the county because it causes the Unassigned Fund Balance to increase. Sales Tax revenue was also over budget for 2013.

Next regular meeting is scheduled for Tuesday, May 13, 2014 at 7:30 a.m. in Room H & I - Auditorium on the 1st floor of the Dodge County Administration Building.

With no other business on the agenda, Chairman Frohling declared the meeting adjourned at 9:14 a.m.


Gerald Adelmeyer,
Secretary